



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MONTREAL MUNICIPAL WATER UTILITY

Principal Office: CITY HALL
MONTREAL, WI 54550

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LOUIS VALLE of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	05/20/1998
(Signature of person responsible for accounts)	(Date)

CLERK TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MONTREAL MUNICIPAL WATER UTILITY**Utility Address:** CITY HALL
MONTREAL, WI 54550**When was utility organized?** 2/1/1963**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LOUIS VALLE**Title:** CLERK TREASURER**Office Address:**CITY HALL
MONTREAL, WI 54534**Telephone:** (715) 561 - 4955**Fax Number:** (715) 561 - 4964**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DAVID TRACZYK**Title:** CPA/ AUDITOR**Office Address:**327 SILVER STREET
HURLEY, WI 54534-1255**Telephone:** (715) 561 - 3299**Fax Number:** (715) 561 - 4099**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: DAVID TRACZYK**Title:** CPA/AUDITOR**Office Address:**327 SILVER STREET
HURLEY, WI 54534-1255**Telephone:** (715) 561 - 3299**Fax Number:** (715) 561 - 4099**E-mail Address:****Date of most recent audit report:** 3/21/1997**Period covered by most recent audit:** 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DOMINIC CIATTI**Title:** OPERATOR**Office Address:**CITY HALL
MONTREAL, WI 54550**Telephone:** (715) 561 - 4955**Fax Number:** (715) 561 - 4964**E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:DENNIS GARREAU
KEN GENISOT
MITCH KOSKI
ROBERT MORZENTI
KAREN SECOR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	85,331	83,972	1
Operating Expenses:			
Operation and Maintenance Expense (401)	43,730	47,239	2
Depreciation Expense (403)	17,189	17,131	3
Amortization Expense (404)	0		4
Taxes (408)	21,578	21,822	5
Total Operating Expenses	82,497	86,192	
Net Operating Income	2,834	(2,220)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	2,834	(2,220)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	82	296	7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	679	663	9
Miscellaneous Nonoperating Income (421)	14,000		10
Total Other Income	14,761	959	
Total Income	17,595	(1,261)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	650	650	12
Total Miscellaneous Income Deductions	650	650	
Income Before Interest Charges	16,945	(1,911)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,533	6,733	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,533	6,733	
Net Income	10,412	(8,644)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(88,507)	(79,863)	19
Balance Transferred from Income (433)	10,412	(8,644)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(78,095)	(88,507)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS	679	4
Total (Acct. 419):	679	
Miscellaneous Nonoperating Income (421):		
TRANSFER FROM GENERAL FUND	14,000	5
Total (Acct. 421):	14,000	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
LEASE PAYMENT ON LAND	650	7
Total (Acct. 426):	650	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,370				1,370	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,042				1,042	2
Payroll	246				246	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	1,288	0	0	0	1,288	
Net income (or loss)	82	0	0	0	82	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	85,331	0	0	0	85,331	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	85,331	0	0	0	85,331	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,189,952	794,042	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	381,928	363,821	2
Net Utility Plant	808,024	430,221	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	11,581	11,581	7
Total Other Property and Investments	11,581	11,581	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,720	17,177	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	11,855	11,822	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	500	500	13
Receivables from Municipality (145)	32,303	29,454	14
Materials and Supplies (150)	13,508	13,563	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	66,886	71,516	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	886,491	513,318	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	42,897	42,897	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(78,095)	(88,507)	23
Total Proprietary Capital	(35,198)	(45,610)	
LONG-TERM DEBT			
Bonds (221)	128,000	132,000	24
Advances from Municipality (223)	161,152		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	289,152	132,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	1,227	16,905	28
Payables to Municipality (233)	54,099	54,117	29
Customer Deposits (235)			30
Taxes Accrued (236)	21,107	21,107	31
Interest Accrued (237)	2,139	2,206	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	78,572	94,335	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	553,965	332,593	38
Total Liabilities and Other Credits	886,491	513,318	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	771,948	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	418,004				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,189,952	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	381,928	0	0	0	9
Total Accumulated Provision	381,928	0	0	0	
Net Utility Plant	808,024	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	363,821				363,821	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,189				17,189	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	918				918	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,107	0	0	0	18,107	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	381,928	0	0	0	381,928	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	500	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	500	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,508	13,563	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	13,508	13,563	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	42,897	1
Changes during year (explain):		
NONE		2
Balance end of year	42,897	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	10/30/1981	09/01/2016	5.00%	128,000	1
Total Bonds (Account 221):				128,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	05/22/1997	05/22/2000	6.00%	161,152	1
Total for Account 223				161,152	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,107	1
Accruals:		
Charged water department expense	21,578	2
Charged electric department expense		3
Charged sewer department expense	882	4
Other (explain):		
NONE		5
Total Accruals and other credits	22,460	
Taxes paid during year:		
County, state and local taxes	21,107	6
Social Security taxes	1,240	7
PSC Remainder Assessment	113	8
Other (explain):		
NONE		9
Total payments and other debits	22,460	
Balance end of year	21,107	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BONDS	2,206	6,533	6,600	2,139	1
Subtotal	2,206	6,533	6,600	2,139	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	2,206	6,533	6,600	2,139	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	332,593					332,593	1
Add credits during year:							
For Services	400					400	2
For Mains	231,775					231,775	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
GRANT AMORTIZATION	10,803					10,803	5
Balance End of Year	553,965	0	0	0	0	553,965	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	512,648					512,648	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND & INTEREST REDEMPTION FUNDS- CERTIFICATE OF DEPOSIT	11,581	3
Total (Acct. 125):	11,581	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,855	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,855	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PFP	22,424	12
DUE FROM SEWER FUND METERS	8,666	13
DUE FROM TAX ROLL DELINQUENT	1,213	14
Total (Acct. 145):	32,303	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
1994 AND 1996 PILOT	42,214	18
INTERFUND LOANS	11,885	19
Total (Acct. 233):	54,099	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	771,720	0	0	0	771,720	1
Materials and Supplies	13,535	0	0	0	13,535	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	372,874	0	0	0	372,874	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	443,279	0	0	0	443,279	6
Other (specify):					0	7
Average Net Rate Base	(30,898)	0	0	0	(30,898)	
Net Operating Income	2,834	0	0	0	2,834	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	42,897	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(83,301)	3
Other (Specify):		4
Total Average Proprietary Capital	(40,404)	
Net Income		
Net Income	10,412	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

CONSTRUCTION IN PROGRESS CONSISTS OF REPLACING MAINS AND HYDRANTS AS PART OF A STATE HIGHWAY PROJECT. FINAL COSTS AND DATA REGARDING QUANTITIES, SIZES, ETC. ON ITEMS REMOVED, REPLACED, INSTALLED, ETC. HAS NOT BEEN RECEIVED.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

THE UTILITY EXPECTS TO APPLY FOR A RATE CAHNGE IN 1998 WHEN FINAL CONSTRUCTION COSTS AND FINANCING TERMS ARE DETERMINED.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The city has advanced 161,152 to the water tility for the utility's portion of construction costs. The total project costs for the utility are projected at 425,000 of wehich 418,004 has been incurred by 12/31/97. Funding is being provided by 232,775 of CDBG funds and the remainder by local funds. The local portion includes a general obligation bank note. The current aount of the note outstanding is 146,519, on a tremporary construction period note. Final loan proceeds and construction costs are to be determined in 1998.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

5/21/98

PJL

June 17, 1998

Mr. Louis Valle, Clerk
Montreal Municipal Water Utility
City Hall
Montreal, WI 54534-9999

Re: 1997 Analytical Review DWCCA-3860-PJL

Dear Mr. Valle:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that while you report additions during the year for Account 346, Meters, in column (c) of line 30 of the Water Utility Plan In Service Schedule on Copy 2 of page W-8, you did not report any meters as added during the year in column (c) of our copy of the Meters Schedule on page W-16. Please explain.
2. During our review, we noted that while you report advances from the municipality on line 1 of Account 223 in the Notes Payable & Miscellaneous Long-Term Debt Schedule on page F-14, you do not report any interest accrued during the year in column (c) of line 6 of the Interest Accrued Schedule on page F-16 for Account 223. Please explain.
3. During our review of the Water Mains Schedule on page W-14, we noted that on line 8 you combined the 1" and 1 ¼" mains. Because the electronic annual report database to which we key your report requires that each size be reported separately, please submit a corrected copy of page W-14, noting that if you need more lines than are available on one page, you should make a copy of the schedule and label that page Copy 2.
4. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary

FINANCIAL SECTION FOOTNOTES

corrections:

Page
Lines
Column
Reported As
Should Be

F-4 4 b & f 823 Blank*

F-4 Rev Sub To WI Remain. Assessment b & f 84,508 85,331

F-16 Total b Blank 2,206

F-16 Total c Blank 6,533

F-16 Total d Blank 6,600

F-16 Total e Blank 2,139

F-19 8 b & f 37,392 443,279

F-19 Ave Net Rate Base b & f 84,989 30,898

F-19 % of Ave Net R.B. b & f 3.34 9.17

*Do not report if nonregulated sewer.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGE\3860 ar/ssa

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		73,581	1
Total Sales of Water		73,581	
Other Operating Revenues			
Forfeited Discounts (470)		124	2
Other Water Revenues (474)		823	3
Amortization of Construction Grants (475)		10,803	4
Total Other Operating Revenues		11,750	
Total Operating Revenues		85,331	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		27,087	5
General Operating Expenses (680-690)		16,643	6
Total Operation and Maintenance Expenses		43,730	
Other Operating Expenses			
Depreciation Expense (403)		17,189	7
Amortization Expense (404)			8
Taxes (408)		21,578	9
Total Other Operating Expenses		38,767	
Total Operating Expenses		82,497	
NET OPERATING INCOME		2,834	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	441	13,985	43,743	4
Commercial	23	3,319	7,108	5
Industrial				6
Total Metered Sales to General Customers (461)	464	17,304	50,851	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		22,424	8
Other Sales to Public Authorities (464)	4	59	306	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	469	17,363	73,581	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	22,424	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	22,424	
Forfeited Discounts (470):		
Customer late payment charges	124	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	124	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	823	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	823	
Amortization of Construction Grants (475):		
BLANK	10,803	9
Total Amortization of Construction Grants (475)	10,803	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,709	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,321	3
Chemicals (630)	565	4
Supplies and Expenses (640)	1,006	5
Repairs of Water Plant (650)	3,486	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	27,087	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,113	8
Office Supplies and Expenses (681)	106	9
Outside Services Employed (682)	1,700	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	10,587	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	137	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	16,643	
Total Operation and Maintenance Expenses	43,730	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		21,107	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50/50	882	2
Net property tax equivalent		20,225	
Social Security		1,240	3
PSC Remainder Assessment		113	4
Other (specify): NONE			5
Total tax expense		21,578	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.396005				3
County tax rate	mills		10.138989				4
Local tax rate	mills		9.544496				5
School tax rate	mills		29.315967				6
Voc. school tax rate	mills		3.050080				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		52.445537				10
Less: state credit	mills		5.116783				11
Net tax rate	mills		47.328754				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.544496				14
Combined School Tax Rate	mills		32.366047				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		41.910543				17
Total Tax Rate	mills		52.445537				18
Ratio of Local and School Tax to Total	dec.		0.799125				19
Total tax net of state credit	mills		47.328754				20
Net Local and School Tax Rate	mills		37.821593				21
Utility Plant, Jan. 1	\$	794,042	794,042				22
Materials & Supplies	\$	13,563	13,563				23
Subtotal	\$	807,605	807,605				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	807,605	807,605				26
Assessment Ratio	dec.		0.505031				27
Assessed Value	\$	407,866	407,866				28
Net Local & School Rate	mills		37.821593				29
Tax Equiv. Computed for Current Year	\$	15,426	15,426				30
Tax Equivalent per 1994 PSC Report	\$	21,107					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,107					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	44,451		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	40,947		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	85,398	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	14,592		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	118,761		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	133,353	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	10,357		22
Water Treatment Equipment (332)	50,351		23
Total Water Treatment Plant	60,708	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			44,451	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			40,947	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	85,398	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,592	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			118,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	133,353	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			10,357	22
Water Treatment Equipment (332)			50,351	23
Total Water Treatment Plant	0	0	60,708	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	78,681		26
Transmission and Distribution Mains (343)	288,469		27
Fire Mains (344)			28
Services (345)	23,833	400	29
Meters (346)	61,197	56	30
Hydrants (348)	22,832		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	475,012	456	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	3,386		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	5,645		37
Other General Equipment (379)	7,990		38
Other Tangible Property (390)			39
Total General Plant	17,021	0	
Total utility plant in service directly assignable	771,492	456	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	771,492	456	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			78,681	26
Transmission and Distribution Mains (343)			288,469	27
Fire Mains (344)			0	28
Services (345)			24,233	29
Meters (346)			61,253	30
Hydrants (348)			22,832	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	475,468	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			3,386	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			5,645	37
Other General Equipment (379)			7,990	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	17,021	
Total utility plant in service directly assignable	0	0	771,948	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	771,948	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,458	2,458	1
February			2,456	2,456	2
March			2,391	2,391	3
April			2,163	2,163	4
May			2,553	2,553	5
June			2,641	2,641	6
July			3,436	3,436	7
August			4,882	4,882	8
September			3,030	3,030	9
October			2,547	2,547	10
November			2,066	2,066	11
December			2,269	2,269	12
Total for year	0	0	32,892	32,892	
Less: Measured or estimated water used in main flushing and water treatment during year				7,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				25,892	16
Less: Water sold				17,363	17
Losses and unaccounted for				8,529	18
Percent unaccounted for to the nearest whole percent (%)				33%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
19 WATER BREAKS WERE DETECTED AND REPAIRED					
Maximum gallons pumped by all methods in any one day during reporting year				293,000	21
Date of maximum: 11/26/1997					22
Cause of maximum:					23
WATERMAIN BROKE					
Minimum gallons pumped by all methods in any one day during reporting year				2,000	24
Date of minimum: 11/26/1997					25
Total KWH used for pumping for the year				99,312	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BLANK 3	3	46	16	70,000	Yes	1
BLANK 4	4	46	16	70,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	BLANK 3	BLANK 4	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1976	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	449	198	8
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	10
Year Installed	1976	1976	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1976		5
Primary material (earthen, steel, concrete, other)	OTHER		6
Elevation difference in feet (See Headnote 3.)	256		7
Total capacity in gallons	250,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	932.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	722				722	1
M	D	1.500	500				500	2
M	D	2.000	1,500				1,500	3
M	D	4.000	10,537				10,537	4
M	D	6.000	36,729				36,729	5
M	D	8.000	13,644				13,644	6
M	D	10.000	140				140	7
M	D	14.000	150				150	8
Total Within Municipality			63,922	0	0	0	63,922	
Total Utility			63,922	0	0	0	63,922	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	483	1			484		1
M	1.500	8				8		2
Total Utility		491	1	0	0	492	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	504				504	61	1
0.750	12				12		2
1.000	1				1		3
1.500	3				3		4
Total:	520	0	0	0	520	61	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	482			3		19	504	1
0.750		11				1	12	2
1.000		1					1	3
1.500		2		1			3	4
Total:	482	14	0	4	0	20	520	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	85				85	2
Total Fire Hydrants	85	0	0	0	85	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	85
Number of distribution system valves end of year:	155
Number of distribution valves operated during year:	155

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

One service added by the utility at the estimated cost of \$400.00. Property owner paid the \$400.00 assessment per rate file.
